

## STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION		WORKING TITLE	
<b>Business Taxes Specialist I</b>		<b>Senior Investigator (Inspection program)</b>	
UNIT/DISTRICT/LOCATION		POSITION NUMBER	
<b>Investigations Division - Bakersfield</b>		<b>290-327-4380-058</b>	
SEERA DESIGNATION	BARGAINING UNIT	WORK WEEK GROUP	CERTIFICATES REQUIRED
<b>R</b>	<b>01</b>	<b>2</b>	
FINGERPRINTS REQUIRED	Y      N	SUPERVISION EXERCISED	
	<input checked="" type="checkbox"/> <input type="checkbox"/>	<b>Act as Lead</b>	

### Job Requirements

#### Knowledge of:

- Methods and principles of organization, administration, and management
- Provisions of California business tax laws, rules, and regulations administered by the Board of Equalization, including related legal opinions and court decisions
- Departmental policies and rules, the operations of Federal, State and local taxing jurisdictions, regulatory and law enforcement agencies
- Methods used by violators in evading tax liability
- Investigative techniques and sources of information used in locating persons
- Court procedures and rules of evidence
- Organization of the Board of Equalization, particularly the auditing and compliance programs

#### Ability to:

- Interpret and apply tax and fee laws, regulations, and compliance and audit procedures objectively
- Coordinate with municipal courts and district attorneys prosecutions for misdemeanor Business Tax violations
- Issue citations for violations of the Cigarette and Tobacco Licensing Act of 2003
- Meet with and obtain the cooperation of persons subject to the tax laws administered by the Board
- Detect or verify criminal violations of the California Revenue and Taxation Code, especially the Sales and Use Tax Law, Diesel Fuel Tax Law, Cigarette and Tobacco Products Tax Law and the Business and Professions Code, specifically Division 8.6
- Examine a variety of records to secure or verify information concerning suspect violations
- Analyze data and situations accurately, draw sound conclusions, and take effective action
- Transfer and transport materials up to 50 pounds with or without assistance. Seek assistance if required by contacting your supervisor
- Use appropriate strategy to develop investigative information
- Prepare clear and concise reports
- Travel up to 50% of the time, which may include overnight travel
- Appear as a witness and arrange for the appearance of witnesses to present testimony in administrative hearings and criminal actions
- Work effectively with co-workers in a lead capacity
- Communicate effectively, both verbally and in writing
- Pass fingerprint check
- Work long and irregular hours, both in and out of office and in various locations in an assigned area
- Pass PC 832: Arrest, Search and Seizure

### Desirable Qualifications

- Proficiency in using a personal computer, including various software packages such as word processing, spreadsheets and relational database programs for report writing, data analysis and presentations
- Keenness of observation, persistency, creativity, and tact

**Statement of Position**

Under the general supervision of a Business Taxes Administrator I, the Business Taxes Specialist (BTS) I acts in a lead capacity and independently conducts the most difficult and complex licensing inspections, issues non-compliance citations, monitors and follows courtroom disposition of citations issued, conducts administrative seizures and appears in court proceedings. The BTS I also prepares appropriate inspection and seizure reports, conducts field observations, assists in identifying interrelated fraud schemes and coordinates efforts with other governmental agencies. This position has limited peace officer status. This position may be required to travel up to 50% of the time, which may include overnight travel.

**Candidate must be able to perform the essential job functions (\*) with or without reasonable accommodation.**

PERCENTAGE OF  
TIME SPENT  
\*75%

DUTIES

Functions as a lead inspector coordinating and conducting inspections of distributors, wholesalers, and retailers of cigarettes and tobacco products, for compliance with the tax laws administered by the Board. Responsibilities include: coordinating assigned area relating to complaints and routine licensing inspections, evaluating work products, determining necessary investigative procedures and techniques to be used in conducting inspections, which include conducting background investigations using the BOE IRIS system, the Investigations Tracking System, and other background research tools deemed necessary to ascertain true ownership, and to avoid compromising an active criminal investigation.

Duties also include conducting field observations for signs of fraudulent tax evasion activity, issuing civil and criminal citations, maintaining control of criminal and civil citation books, collecting and evaluating evidence, meeting with local municipal courts to obtain time-blocks for misdemeanor citations, coordinating with District Attorneys on misdemeanor prosecutions, preparing detailed license inspection and citation reports, testifying in civil and criminal proceedings, monitoring court proceedings in regards to citations issued, obtaining and reporting information for the collection and receipt of fines imposed by the courts based on citations issued, and conducting the most complex field work, which includes leading and training less experienced field inspectors.

\*15%

Provide assistance to taxpayers to ensure compliance with the tax laws administered by the Board, prepare administrative action summaries which require investigation and documentation of investigative findings leading up to an administrative seizure, research and respond to taxpayer contentions, analyze California Revenue and Taxation seizure and forfeiture laws to ensure due process was followed, and accurately and concisely document the findings. Duties also include meeting and coordinating with local law enforcement on joint inspections and misdemeanor prosecution of violators, meeting with health services agencies and other public agencies for purposes of enhancing voluntary compliance and enforcement activities, and are responsible for collecting and maintaining area production statistics.

\*5%

Document chain of custody on transfers of administratively seized property, verify quantity of seizures and accuracy of seizure reports, verify counterfeit tax stamped cigarettes, and store and maintain temporary custody of cigarette and/or tobacco products seized during routine licensing inspections.

5%

Performs other job related duties, such as completing special projects, assisting in search warrants, and other tasks as required.

*I have read this duty statement and fully understand my assigned duties.*

EMPLOYEE'S SIGNATURE

DATE

*I have reviewed these duties with the above named employee.*

SUPERVISOR'S SIGNATURE

DATE

**\*HRD Approved by BR on 04/16/12\***